

Message Text

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ORIGIN TRSE-00

INFO OCT-01 ISO-00 EB-11 NEA-11 L-03 EUR-25 A-01 ABF-01

H-03 AID-20 CIAE-00 COME-00 FRB-02 INR-10 NSAE-00

RSC-01 XMB-07 OPIC-12 SPC-03 CIEP-02 LAB-06 SIL-01

OMB-01 /121 R

66605

DRAFTED BY: TRSY: OS:NGORDON

APPROVED BY: EB/IFD/ONA J. KRIZAY

TRSY: OS:NGORDON

OS:RPATRICK (BY PHONE)

STATE: EB/IFD/OMA/MMINNIES

NEA/IRN B. MORTON

----- 060977

R 231404Z JAN 74

FM SECSTATE WASHDC

TO AMEMBASSY TEHRAN

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E.O. 11652:

TAGS: EFIN

SUBJ: INCOME TAX TREATY

REF: EMBTEL 422

WE WELCOME RESPONSE OF GOI TO PROPOSED DISCUSSION OF
INCOME TAX TREATY AND APPRECIATE OFFER TO SUPPLY
INITIALLED AGREEMENTS WITH FRANCE AND GERMANY. SINCE A
DRAFT AGREEMENT IS NOT CURRENTLY AVAILABLE, SEVERAL U.S.
TREATIES CURRENTLY IN FORCE OR RECENTLY SIGNED ARE BEING
POUCHED FOR TRANSMITTAL TO GOI TO INDICATE NATURE OF U.S.
AGREEMENTS.

FYI. WE WOULD PREFER NOT TO SEND A DRAFT AGREEMENT

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UNTIL INITIALLED GOI TREATIES ARE REVIEWED. ALSO BACK-
GROUND INFO ON IRANIAN TAX SYSTEM, NOT AVAILABLE HERE, IS

NECESSARY TO A SUITABLE DRAFT. WOULD APPRECIATE IT IF EMBASSY WERE TO ACQUIRE SUCH INFORMATION IN ENGLISH ASAP FOR TRANSMITTAL TO TREASURY. LIKELY SOURCES, BESIDES MINISTRY OF FINANCE, ARE COMMERCIAL BANKS AND ATTORNEYS OR ACCOUNTANTS REPRESENTING U.S. OR OTHER FIRMS FOREIGN TO IRAN. U.S. EXPERIENCE HAS BEEN THAT SINCE U.S. TAX TREATIES ARE MORE DETAILED THAN THOSE OF OTHER COUNTRIES AND MUST BE READ IN LIGHT OF U.S. LAW, SUBMISSION OF A DRAFT TO OTHER PARTY WITHOUT CAREFUL DISCUSSION TENDS TO DELAY RATHER THAN ACCELERATE NEGOTIATIONS. END FYI.

EMBASSY REQUESTED TO INFORM GOI THAT U.S. PREPARED TO SEND DELEGATION TO TEHRAN FOR DISCUSSION OF A TREATY AND TO REQUEST GOI FOR SUITABLE DATES. OTHER POSSIBLE COMMITMENTS REQUIRE SUBSTANTIAL LEAD-TIME IN SETTING DATE, BUT LATE MARCH OR APRIL APPEARS FEASIBLE FROM U.S. SIDE. PRIOR TO MEETING U.S. WILL TRANSMIT A DRAFT AGREEMENT AS BASIS FOR DISCUSSIONS. KISSINGER

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Message Attributes

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Concepts: AGREEMENTS, INCOME TAXES
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Copy: SINGLE
Draft Date: 23 JAN 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: MorefiRH
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Unique ID: 00
Drafter: TRSY: OS:NGORDON
Enclosure: n/a
Executive Order: N/A
Errors: N/A
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Handling Restrictions: n/a
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ISecure: 1
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Review Markings:

Declassified/Released
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EO Systematic Review
30 JUN 2005

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Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: INCOME TAX TREATY
TAGS: EFIN, FR, GE, IR
To: TEHRAN
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005